



## STATE BOARD OF EQUALIZATION

1020 N STREET, SACRAMENTO, CALIFORNIA  
(P.O. BOX 1799, SACRAMENTO, CALIFORNIA 95808)

(916) 445-4982

December 16, 1983

CONWAY H. COLLIS  
First District, Los Angeles  
ERNEST J. DRONENBURG, JR.  
Second District, San Diego  
WILLIAM M. BENNETT  
Third District, Kentfield  
RICHARD NEVINS  
Fourth District, Pasadena  
KENNETH CORY  
Controller, Sacramento  
DOUGLAS D. BELL  
Executive Secretary

No. 83/131

TO COUNTY ASSESSORS:

\$60,000 DISABLED VETERANS' EXEMPTION  
HOUSEHOLD INCOME LIMITS

Assembly Bill 800 (Chapter 1051, Statutes of 1983) was approved by the Governor on September 23, 1983. The intent of this bill is to allow senior citizens to postpone property taxes on their mobilehomes which are locally assessed, subject to household income limits contained in Section 20585 of the Revenue and Taxation Code. The bill also amends the income limits contained in Section 20585. The Disabled Veterans' Property Tax Exemption is affected by this legislation in that Section 205.5 (a) and (d) of the Revenue and Taxation Code provides that eligibility for the \$60,000 property tax exemption is also subject to the income limits contained in Section 20585.

Previously the income limits were adjusted annually based on the Consumer Price Index. For 1983 the income limit was \$34,000. This bill, effective for 1984 and thereafter, deletes the annual CPI adjustment and establishes household income limits of:

1. \$34,000 for claimants who received either the \$40,000 or \$60,000 exemption in 1983, (either filed for the exemption in 1983 or the exemption was allowed in 1983 based on one-time filing in a prior year) and,
2. \$24,000 for all other claimants.

Thus, the new language of Section 20585 places a lower (\$24,000) income limit on claimants first filing for the \$60,000 exemption in 1984 while continuing eligibility for the \$60,000 exemption for those claimants who received the exemption in 1983 based on that year's \$34,000 limit.

It is important to note that if a claimant received a disabled veterans exemption in 1982 or a prior year, but for some reason did not receive either the \$40,000 or \$60,000 exemption in 1983, the \$24,000 limit applies for 1984 and thereafter. In the draft form AH 261G, Disabled Veterans' Property Tax Exemption, sent you with Assessors' Letter 83/117, Line 4 has been revised to ask the claimant if he or she received either the \$40,000 or \$60,000 exemption in 1983. A claimant may have received the exemption in 1983 in another county, in which case the other county should be contacted for verification.

TO COUNTY ASSESSORS

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December 16, 1983

Although claimants whose household income exceeds the above limits are not eligible for the \$60,000 exemption, they are still entitled to the \$40,000 exemption if all other requirements for the exemption are met.

Enclosed is a copy of Assembly Bill 800. If you have any questions or comments, please contact Bill Minor or Bill Grommet of this division; their telephone number is (916) 445-4982.

Sincerely,

A handwritten signature in cursive script that reads "Verne Walton".

Verne Walton, Chief  
Assessment Standards Division

Vw:wpc  
Enclosure  
AL-12-1387A/W-2



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DOUGLAS D. BELL  
Executive Secretary

No. 84/55

June 15, 1984

TO COUNTY ASSESSORS:

DISABLED VETERANS' EXEMPTION  
1984 HOUSEHOLD INCOME LIMITS

This is an update to our letter to County Assessors No. 83/131, December 16, 1983. The household income limits for 1984 and future years are as follows:

1. \$34,000 for claimants who were allowed a disabled veterans' exemption (for any amount) in any county in California for 1983.
2. \$24,000 for 1984 and thereafter for claimants who were not allowed a disabled veterans' exemption in 1983 (including claimants for prior years who, for some reason, missed 1983).

Listed below are several questions and answers:

Question 1: Are those filing for exemptions for application to their 1983-84 supplemental assessments considered to have applied for and received an exemption in the year 1983?

Answer: Yes.

Question 2: If the answer to question 1 above is Yes, does it mean those buying after 7-1-83 and moving in within 90 days and before 3-1-84 are entitled to use income limit of \$34,000 for their 1984 and future exemptions?

Answer: Yes.

Question 3: If the answer to question 1 is Yes, does it mean that those buying on or after 3-1-84 and moving in within 90 days are entitled to use income limit of \$34,000 for their 1983-84 and 1984-85 supplemental assessments and for their 1985 regular roll and future exemptions?

Answer: Veterans in this category are not eligible for the 1984 exemption on the regular roll as they did not own and occupy the acquired property on 3-1-84, but may file for exemptions for application to their 1983-84 supplemental assessments (where they buy on or before May 31, 1984) and/or to their 1984-85 supplemental assessments. They will be entitled to use income limit of \$34,000 for

their 1983-84 and 1984-85 supplemental assessments and for their 1985 regular roll and future exemptions where they filed for and received exemption for application to their 1983-84 supplemental assessments or where they filed for and received exemption for the 1983 regular roll. They will not be entitled to use income limit of \$34,000 for their 1984-85 supplemental assessments and for their 1985 regular roll and future exemptions where they did not buy on or before May 31, 1984, and where they did not file for and receive exemption for the 1983 regular roll.

**Question 4:** Is the \$24,000 household income limit used for those persons filing for the first time who owned and occupied on 3-1-84, but had not applied for and/or were not allowed a disabled veterans' exemption on their supplemental assessments for 1983-84?

**Answer:** Yes.

**Question 5:** Is it correct that those persons owning and occupying on or before 3-1-84, claiming exemption for the first time in 1984, and not claiming an exemption on their 1983-84 supplemental assessments are subject to a lower income limit (\$24,000) for their 1984 and future exemptions, while those owning and occupying after 3-1-84, but having claimed and been allowed an exemption on their 1983-84 supplemental assessments, have the privilege of using a higher income limit (\$34,000) for 1984-85 supplemental assessments and for 1985 and future years?

**Answer:** Yes, this is due to the construction of the statute.

**Question 6:** What is the household income limit where a claimant moved from his residence or sold the residence prior to March 1, 1984 and both owned and occupied the same or another residence as of March 1, 1985 or thereafter?

**Answer:** The household income limit is \$34,000 for a claimant who can show that he was allowed a disabled veterans' exemption for 1983, either on the regular roll or for a supplemental assessment; the limit for other claimants is \$24,000.

If you have any questions or comments, please contact Bill Grommet of this division. His phone number is (916) 445-4982.

Sincerely,

*Verne Walton*

Verne Walton, Chief  
Assessment Standards Division

VW:gr